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# Some Facts and Figures

## Relating to Local Taxation For Public Schools

A comparative study of the revenues provided for public education in the several states and territories of the Union is herewith presented. Expenditures for higher education in colleges and universities are not included in these tables. Reference is made to the public schools only.

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## TO THE PUBLIC:

Section 1685 of the code, enumerating the duties of the superintendent of education, says among other things, "He shall \* \* \* \* \* elicit information relative to the system of public education in other states and countries, and disseminate all useful knowledge regarding the same, etc." The facts presented in this pamphlet were obtained for the most part from the last report, volume II, of the United States Commissioner of Education at Washington. That the tables are absolutely reliable we have no reason to doubt. These simple facts are presented without any lengthy comment. They speak for themselves.

My purpose in arranging these tables and in publishing this pamphlet (without any expense to the State) is to try to convince any one who may not already be convinced that the people of Alabama are entitled to have the privilege of supporting their own schools through local taxation by districts and by an increased county rate.

The pages in the latter part of this pamphlet showing the basis of taxation for the public schools in each of the several States of the Union are correct down to date of January 15th, 1911. It will be seen that Alabama is in a class almost by itself in denying to the people the right of supporting local schools with local money. Surely the voting privilege in Alabama is reposed in as safe hands as it is in the other States. If there are counties and districts which do not need any additional revenue for their schools they would not be required to have it. Those counties and districts which do need this relief ought to be allowed to have it.

Special attention is called to page 16 showing the percentage of our taxes raised locally—by counties and districts—as compared with the percentage of local taxes raised for school purposes in the other states. That table covers the whole matter.

Let the people have the chance of saying, in the regular election in November, 1912, whether they are willing to trust themselves with local taxing powers to assist the State in the support and maintenance of their own public schools.

Henry J. Willingham,

Superintendent of Education.

29 MAY 15 B. H. S.

DIRECT GIFT

It is interesting to note on the next page the relatively small amount we are spending in public education. Evidently the people in northern, eastern and western states do not regard these expenditures as burdensome taxation. Probably they regard such money as a permanent investment.

WHOLE AMOUNT RAISED (1907-8) FOR  
EACH PERSON OF SCHOOL AGE.

Nevada .....	\$62.86
Washington .....	42.60
California .....	32.34
Montana .....	30.69
Colorado .....	29.36
New York .....	27.63
Massachusetts .....	27.30
Wyoming .....	24.16
New Jersey .....	23.29
Idaho .....	23.28
N. Dakota .....	22.62
Oregon .....	22.11
Michigan .....	21.31
Illinois .....	21.25
Pennsylvania .....	21.16
Connecticut .....	21.15
Utah .....	20.76
S. Dakota .....	19.96
Ohio .....	19.69
Minnesota .....	19.54
Indiana .....	18.78
Nebraska .....	18.63
Iowa .....	18.37
Arizona .....	17.89
Vermont .....	17.79
Rhode Island .....	17.58
New Hampshire .....	17.32
Maine .....	16.01
Wisconsin .....	15.07
Kansas .....	13.86
Missouri .....	11.92
West Virginia .....	11.30
Maryland .....	9.81
Delaware .....	9.51
Florida .....	8.44
New Mexico .....	8.16
Texas .....	7.05
Louisiana .....	6.70
Virginia .....	5.52
Arkansas .....	5.35
Kentucky .....	5.30
Tennessee .....	4.93
Georgia .....	4.39
North Carolina .....	3.65
Alabama .....	3.30
South Carolina .....	3.29
Mississippi .....	3.21

Seven states have no form of compulsory attendance law. Alabama is one of them. This fact accounts, in a measure, for the comparatively small percentage of Alabama children who actually attend school.

Dividing our public school fund among those who do attend, we make a showing on the next page which prevents us becoming hilarious even if we do stand above five other states.

AVERAGE DAILY EXPENDITURE PER  
PUPIL BASED ON AVERAGE  
ATTENDANCE (1907-08)

	Cents
1. Nevada .....	46.5
2. North Dakota .....	34.4
3. Montana .....	34.3
4. Arizona .....	33.6
5. California .....	30.3
6. Wyoming .....	27.6
7. New York .....	26.9
8. Washington .....	26.8
9. Colorado .....	26.3
10. South Dakota .....	26.1
11. New Jersey .....	25.5
12. Minnesota .....	24.5
13. Illinois .....	23.9
14. Idaho .....	23.1
15. Massachusetts .....	22.9
16. Utah .....	22.5
17. Ohio .....	22.4
18. Oregon .....	21.8
19. Pennsylvania .....	21.4
20. Rhode Island .....	20.2
21. Wisconsin .....	19.9
22. Indiana .....	19.6
23. New Hampshire .....	19.3
24. Connecticut .....	19.1
25. Nebraska .....	18.8
26. Vermont .....	18.3
27. Iowa .....	18.2
28. Michigan .....	18.0
29. Maine .....	17.9
30. Missouri .....	17.3
31. Kansas .....	16.8
32. Oklahoma .....	15.7
33. Louisiana .....	15.5
34. New Mexico .....	15.5
35. Florida .....	15.4
36. West Virginia .....	14.6
37. Texas .....	14.5
38. Maryland .....	13.8
39. Virginia .....	11.9
40. Delaware .....	11.7
41. Arkansas .....	11.4
42. Kentucky .....	10.2
43. Alabama .....	9.3
44. North Carolina .....	9.2
45. Georgia .....	8.8
46. Tennessee .....	7.8
47. South Carolina .....	7.2
48. Mississippi .....	5.7

Sometimes we persuade ourselves to believe that we are already spending a due share of our means in providing for the education of our children. The table on the next page answers that question and the answer is against us.



AMOUNT EXPENDED FOR PUBLIC  
SCHOOLS ON EACH \$100 OF TRUE  
VALUATION OF ALL REAL AND  
PERSONAL PROPERTY,  
1907-08.

	Amount in Cents
1. Washington .....	38.6
2. Utah .....	34.0
3. Massachusetts .....	33.2
4. Colorado .....	33.0
5. South Dakota .....	32.9
6. Vermont .....	32.6
7. North Dakota .....	31.5
8. West Virginia .....	30.1
8. Indiana .....	30.1
9. New York .....	29.8
10. Idaho .....	29.1
11. Michigan .....	27.9
12. Wisconsin .....	27.8
13. New Jersey .....	27.3
14. Mississippi .....	27.1
15. Maine .....	26.8
15. Connecticut .....	26.8
16. New Hampshire .....	26.6
16. Ohio .....	26.6
17. Iowa .....	26.4
18. Missouri .....	26.3
19. Kansas .....	25.2
20. Illinois .....	24.7
21. North Carolina .....	24.6
22. Minnesota .....	24.1
23. Nebraska .....	23.8
24. Tennessee .....	23.6
25. California .....	22.8
26. Pennsylvania .....	22.7
27. Rhode Island .....	22.6
28. Florida .....	21.9
28. Texas .....	21.9
29. Arkansas .....	21.5
30. Oklahoma .....	21.4
31. Oregon .....	21.2
32. South Carolina .....	20.3
33. Georgia .....	19.2
34. Maryland .....	18.2
35. Kentucky .....	17.4
36. Virginia .....	16.6
36. Montana .....	16.6
37. Louisiana .....	15.0
38. Arizona .....	14.3
39. Indian Territory .....	14.0
40. Alabama .....	13.0
41. Nevada .....	11.7
42. New Mexico .....	10.6

Delaware omitted.

Wyoming omitted.

If the census of 1900 had neglected to report the illiteracy of whites and blacks separate, we might content ourselves with thinking that the presence of the negroes caused Alabama to be so near the bottom of the list. The next page referring only to grown white men born in Alabama makes interesting reading and causes us to wonder what showing we shall make when the figures of the census of 1910 are announced.

PER CENT. OF ILLITERATES (UNABLE  
TO WRITE) AMONG NATIVE WHITE  
ADULT MALES, 1900

1.	Washington State .....	.5
2.	Nevada .....	.8
3.	Wyoming .....	.8
4.	Montana .....	.8
5.	South Dakota .....	.8
6.	Massachusetts .....	.9
7.	Nebraska .....	1.0
8.	North Dakota .....	1.0
9.	Minnesota .....	1.0
10.	Connecticut .....	1.0
11.	California .....	1.1
12.	Oregon .....	1.1
13.	Idaho .....	1.1
14.	Utah .....	1.2
15.	Iowa .....	1.6
16.	Kansas .....	1.7
17.	New York .....	1.8
18.	Wisconsin .....	1.9
19.	Rhode Island .....	2.0
20.	New Hampshire .....	2.0
21.	New Jersey .....	2.3
22.	Colorado .....	2.4
23.	Michigan .....	2.4
24.	Pennsylvania .....	2.5
25.	Oklahoma .....	2.7
26.	Illinois .....	2.8
27.	Maine .....	3.1
28.	Ohio .....	3.2
29.	Vermont .....	4.1
30.	Indiana .....	4.4
31.	Arizona .....	4.5
32.	Maryland .....	5.1
33.	Missouri .....	5.4
34.	Texas .....	5.8
35.	Delaware .....	7.1
36.	Mississippi .....	8.1
37.	Florida .....	8.3
38.	Arkansas .....	10.5
39.	Indian Territory .....	10.7
40.	Georgia .....	11.8
41.	Virginia .....	12.2
42.	South Carolina .....	12.3
43.	Alabama .....	13.8
44.	Tennessee .....	14.1
45.	Kentucky .....	14.3
46.	Louisiana .....	16.9
47.	North Carolina .....	18.9
48.	New Mexico .....	23.6

The next table puts us really at the bottom of the list. The children who actually go to school in this state attend just long enough to be equivalent to two months for all the children of school age in the state. In other words, we are making a desperate effort to educate children who are not in school.

AVERAGE NUMBER OF DAYS' ATTEND-  
ANCE FOR EVERY CHILD OF  
SCHOOL AGE IN 1907-8.

1.	Washington .....	147.6
2.	California .....	122.4
3.	Nevada .....	119.2
4.	Massachusetts .....	116.4
5.	Idaho .....	115.0
6.	Colorado .....	109.5
7.	Connecticut .....	109.1
8.	Nebraska .....	103.1
9.	Michigan .....	103.0
10.	New York .....	99.3
11.	Iowa .....	98.7
12.	Oregon .....	98.2
13.	Vermont .....	96.8
14.	New Jersey .....	96.3
15.	Rhode Island .....	95.0
16.	Utah .....	94.5
17.	Kansas .....	88.7
18.	Delaware .....	88.0
19.	Indiana .....	87.8
20.	Ohio .....	87.3
21.	Illinois .....	84.8
22.	Pennsylvania .....	84.5
23.	Montana .....	83.7
24.	New Hampshire .....	82.7
25.	Wyoming .....	82.6
26.	North Dakota .....	81.4
27.	South Dakota .....	77.5
28.	Maine .....	76.0
29.	Wisconsin .....	75.3
30.	Minnesota .....	75.3
31.	Missouri .....	72.4
32.	Maryland .....	69.0
33.	West Virginia .....	64.9
34.	Arizona .....	58.8
35.	Tennessee .....	57.8
36.	Texas .....	52.9
37.	Georgia .....	50.5
38.	Mississippi .....	50.3
39.	Florida .....	50.1
40.	Kentucky .....	49.6
41.	Virginia .....	47.9
42.	New Mexico .....	45.6
42.	Oklahoma .....	44.8
43.	Louisiana .....	44.5
45.	Arkansas .....	44.3
46.	North Carolina .....	43.1
47.	South Carolina .....	42.3
48.	Alabama .....	40.7

Even after children are enrolled in the schools of Alabama this page shows that they attend only an average of 73 days.

Alabamians are willing to admit that their children are the best and the brightest of any in the world, but it is complimenting them rather too highly to expect them to compete in life's battles on 73 days' schooling with other children who attend twice as long.

**AVERAGE NUMBER OF DAYS ATTENDED BY EACH PUPIL ENROLLED IN 1907-8.**

1. Massachusetts .....	154.0
2. New York .....	148.6
3. Rhode Island .....	145.5
4. Connecticut .....	141.2
5. Michigan .....	138.7
6. New Jersey .....	137.5
7. California .....	136.5
8. Illinois .....	132.1
9. Pennsylvania .....	129.9
10. Indiana .....	127.0
11. Utah .....	123.6
12. New Hampshire .....	122.7
13. Ohio .....	121.9
14. Washington .....	121.8
15. Vermont .....	121.4
16. Iowa .....	120.6
17. Oregon .....	119.0
18. Nebraska .....	118.3
19. Montana .....	117.6
20. Delaware .....	116.6
21. Wisconsin .....	111.7
22. Kansas .....	111.4
23. Nevada .....	110.1
24. Minnesota .....	108.8
25. Colorado .....	108.1
26. Maryland .....	106.1
27. Missouri .....	104.9
28. Idaho .....	103.6
29. South Dakota .....	99.2
30. Wyoming .....	99.1
31. Maine .....	95.9
32. North Dakota .....	94.8
33. Louisiana .....	90.4
34. West Virginia .....	87.4
35. Arizona .....	84.6
36. Georgia .....	83.6
37. Kentucky .....	82.6
38. Virginia .....	81.0
39. Tennessee .....	80.9
40. Texas .....	80.7
41. Florida .....	76.1
42. Alabama .....	73.0
43. New Mexico .....	71.3
44. Oklahoma .....	71.0
45. South Carolina .....	69.1
46. Mississippi .....	64.5
47. North Carolina .....	60.9
48. Arkansas .....	59.7

AMOUNT EXPENDED PER CAPITA OF  
TOTAL POPULATION 1907-08.

1.	Nevada .....	\$11.81
2.	Washington .....	10 00
3.	California .....	8.47
4.	North Dakota .....	8.37
5.	Idaho .....	7.59
6.	Colorado .....	7.10
7.	Utah .....	6.93
8.	Montana .....	6.40
9.	New York .....	6.37
10.	South Dakota .....	6.26
11.	New Jersey .....	6.15
12.	Massachusetts .....	5.93
13.	Nebraska .....	5.83
14.	Oregon .....	5.63
15.	Illinois .....	5.56
16.	Wyoming .....	5.45
17.	Minnesota .....	5.43
18.	Ohio .....	5.17
19.	Iowa .....	5.13
20.	Arizona .....	5.09
21.	Michigan .....	5.01
22.	Connecticut .....	4.79
23.	Pennsylvania .....	4.79
24.	Indiana .....	4.77
25.	Rhode Island .....	4.51
26.	Wisconsin .....	4.44
27.	Kansas .....	4.43
28.	Vermont .....	4.15
29.	Missouri .....	3.70
30.	New Hampshire .....	3.45
31.	Maine .....	3.15
32.	West Virginia .....	2.92
33.	Delaware .....	2.73
34.	Maryland .....	2.65
35.	Texas .....	2.57
36.	Florida .....	2.39
37.	Louisiana .....	2.24
38.	Oklahoma .....	2.20
39.	New Mexico .....	2.17
40.	Virginia .....	1.81
41.	Arkansas .....	1.71
42.	Kentucky .....	1.56
43.	Georgia .....	1.49
44.	Tennessee .....	1.43
45.	North Carolina .....	1.32
46.	Alabama .....	1.26
47.	South Carolina .....	1.07
48.	Mississippi .....	.98

In 1907-8 the percentage of the whole revenue for public school purposes derived from local taxes was as follows:

1.	Massachusetts .....	94.39	per cent
2.	New York .....	88.45	" "
3.	Rhode Island .....	88.41	" "
4.	Kansas .....	87.36	" "
5.	Oregon .....	86.03	" "
6.	Iowa .....	84.74	" "
7.	Ohio .....	81.81	" "
8.	Pennsylvania .....	81.26	" "
9.	Connecticut .....	80.43	" "
10.	Missouri .....	77.66	" "
11.	Wyoming .....	76.88	" "
12.	New Hampshire .....	76.05	" "
13.	South Dakota .....	75.97	" "
14.	Vermont .....	75.48	" "
15.	Idaho .....	74.30	" "
16.	Nebraska .....	72.68	" "
17.	Illinois .....	70.37	" "
18.	Wisconsin .....	69.76	" "
19.	Delaware .....	67.96	" "
20.	Colorado .....	66.53	" "
21.	Florida .....	66.44	" "
22.	North Dakota .....	66.34	" "
23.	Tennessee .....	63.73	" "
24.	New Jersey .....	60.09	" "
25.	New Mexico .....	59.78	" "
26.	California .....	59.15	" "
27.	Arkansas .....	58.80	" "
28.	Maryland .....	58.45	" "
29.	Minnesota .....	58.37	" "
30.	Arizona .....	57.94	" "
31.	West Virginia .....	55.77	" "
32.	Utah .....	54.49	" "
33.	Washington .....	53.82	" "
34.	Virginia .....	50.72	" "
35.	Maine .....	46.02	" "
36.	Michigan .....	40.40	" "
37.	Montana .....	30.84	" "
38.	Texas .....	30.06	" "
39.	Georgia .....	30.04	" "
40.	Nevada .....	30.03	" "
41.	Indiana .....	28.82	" "
42.	South Carolina .....	28.65	" "
43.	North Carolina .....	25.30	" "
44.	Kentucky .....	23.08	" "
45.	Alabama .....	13.95	" "
46.	Louisiana .....	13.47	" "
47.	Mississippi .....	10.86	" "

Oklahoma omitted.



# Basis of Taxation for the Public Schools in the Several States (m stands for mills)

State	State Rate	County Rate	District Rate
Alabama	3m	1m	None
Arizona	3 tenths of a mill	5m to 9m	Sufficient supplement to cover 6 mos. school.
Arkansas	3m	None	7m maximum
California	\$7 per child between 5 & 17	5m, (sufficient supplement to total \$550 per teacher.)	7m for building and 3m for school purposes
Colorado	Only for higher institutions	2m to 5m compulsory	15m in 3d class districts
Connecticut	\$2.25 for each child—aid to weak districts	None	4m must be expended by district to receive state apportionment
Delaware	\$132,000 annually—(Only Three Counties in State)	None	Minimum \$60 in some districts; \$100 in others.
Florida	1m	3m to 7m	Not over 3m
Georgia	Annual appropriation by Legislature	5m	5m
Idaho	None	5m to 10m	15m—maximum
Illinois	2m	None	15m educational; 5m building.
Indiana	13.6m—50c poll	None	5m—25c on each poll; also special local revenue tax 5m and \$1 per poll.

# Basis of Taxation for the Public Schools in the Several States (m stands for mills)

State	State Rate	County Rate	District Rate
Iowa	None	None	15m—maximum
Kansas	None	None	4m to 6m
Kentucky	26.5m	2m—poll tax \$1	5m
Louisiana	2m	3m	None
Maine	3m	None	District raises 80c per inhabitant—compulsory
Maryland	1.5m	1.5m	None
Massachusetts	State appropriations made to weak districts	None	District penalized for failure to maintain free public schools.
Michigan	“Specific taxes” on corporations	None	1m and more—no limit.
Minnesota	1m	1m	15m for schools, 10m for building
Mississippi	Legislative app’n.	None	3m may be levied—higher may be voted
Missouri	One-third of the ordinary State revenue	None	4m to 6m levied by county courts
Montana	None	4m	10m
Nebraska	Appropriation for weak districts	None	25m levied by county board. District may levy 10m for building
Nevada	6 tenths of a mill	1.5m to 5m	Six mos. free school compulsory; may levy additional tax

New Hampshire	Legislative app'n	None	None	Town and district tax
New Jersey	Legislative app'n of 2.75m	(90% school tax re- turned to counties.)	No limit.	
New Mexico	None	3m—compulsory	5m to 15m	
New York	Legislative app'n	None	Vote taxes for school purposes	
North Carolina	Legislative app'n	2.3 mills and 15 cents on each poll.	3m and 90 cents on each poll.	
North Dakota	Legislative app'n for high schools	2m and \$1 per capita	30m, maximum	
Ohio	2m	None	Levied by court board, 12m maxi- mum. 5m add. may be voted by electors. Other special sch. taxes	
Oklahoma	.25m	1m for common sch. & 1m for high schools	5m schools, 5m building	
Oregon	None	Sufficient to produce \$7 per child school age 4 to 20	5m	
Pennsylvania	Legislative app'n	None		School directors may tax 13m
Rhode Island	Legislative app'n	None		District receives amount from state that they raise
South Carolina	State aid for weak districts	3m compulsory	8m may be levied	
Tennessee	$\frac{1}{4}$ of gross revenue	1.5m compulsory, with 5m maximum.	None	
Texas	2m and \$1 per capita	None	5m	
Utah	None	4m	20m maximum	
Vermont	"8c on grand list"	None	By vote, no limit.	

## Basis of Taxation for the Public Schools in the Several States (m stands for mills)

State	State Rate	County Rate	District Rate
Virginia	1m to 5m compulsory	Levied by supervisors .75 to 2m.	5m maximum, .75 compulsory
Washington	5m	5m, compulsory per child	10m by district board; 10m by elec- tors
West Virginia	Legislative app'n	None	25m for schools 12.5m building. By district board.
Wisconsin	.7m, spl. app'ns.	None	20m for all purposes
Wyoming	3m	\$2' per capita	10m





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